Office:

UILC: 6233.02-00

From:

Sent: Wednesday, November 17, 2010 8:41:02 AM

To: Cc:

Subject: RE: TEFRA question

is now in a different branch. The determination that a partnership is not a partnership is a partnership item if the partnership filed a Form 1065. See I.R.C. 6233(b) and Petaluma v. Commissioner (recent D.C. Circuit Opinion)